



Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

May 16, 2008

Beatrice W. Readel, LCSW, Director
Tuolumne County Behavioral Health Department
2 South Green Street
Sonora, CA 95370

Dear Ms. Readel:

AUDIT REPORT – TUOLUMNE COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tuolumne County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

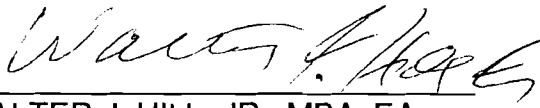
NET PROGRAM COSTS				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,479,040	\$	1,472,500	\$ (6,540)
Federal Share of Health Families/Medi-Cal	\$ 93,100	\$	51,921	\$ (41,179)
State General Funds EPSDT Due State	\$ 483,928	\$	479,951	\$ (3,977)

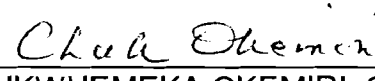
If you disagree with any of the results of this audit, you may request an informal appeal conference.

Beatrice W. Readell, LCSW, Director
May 16, 2008
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

TUOLUMNE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
MEDI-CAL - FFP		\$ 0	\$ 0	\$ 0
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	\$ 0	\$ 0	\$ 0
CONTRACT PROVIDERS - FFP	(Sch. 3b)			
MEDI-CAL - FFP		\$ 1,479,040	\$ (6,540)	\$ 1,472,500
HEALTHY FAMILIES - FFP		93,100	(41,179)	51,921
TOTAL FFP - CONTRACT PROVIDER	(Sch. 3b)	\$ 1,572,140	\$ (47,719)	\$ 1,524,421
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,479,040	\$ (6,540)	\$ 1,472,500
HEALTHY FAMILIES - FFP		93,100	(41,179)	51,921
TOTAL FFP - CONTRACT PROVIDER		\$ 1,572,140	\$ (47,719)	\$ 1,524,421
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ 483,928	\$ (3,977)	\$ 479,951

NOT USED										SCHEDULE 3a									
TUOLUMNE																			
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST																			
FISCAL PERIOD ENDED JUNE 30, 2003																			
Legal Entity Number	Legal Entity	{11}		{12}		{13}		{14}		{15}		{16}		{17}		{18}		{19}	
		Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Healthy Families Net Cost	Total Net Cost (Excl. HFP)	Healthy Families Net Cost	Total Net Cost (Excl. HFP)	Healthy Families Net Cost	Total Net Cost (Excl. HFP)	Healthy Families Net Cost	MAA FFP Reimbursement	
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(Col 9-13)	(Col 10-14)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)	
00233	Kings View Corp.	\$ 0	\$ 0	\$ 14,992	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728		0
GRAND TOTAL		\$ 0	\$ 0	\$ 14,992	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728	\$ 2,448,184	\$ 72,728		0

TUOLUMNE
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		INPATIENT (MH 1968, Ln 38 to 39)	INPATIENT (MH 1968, Ln 40, 40A)	OUTPATIENT (MH 1968, Ln 38 to 39)	OUTPATIENT (MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00233	Kings View Corp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,472,935	\$ 51,921	\$ 1,524,856		\$ 1,524,856
						(435)		(435)		\$ (435)
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,472,500	\$ 51,921	\$ 1,524,421	\$ 0	\$ 1,524,421

(To Sch. 1)

TUOLUMNE
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	2,468,354	(20,170)	2,448,184
(2) Total SD/MC Claims	2,580,659	0	2,580,659
(3) Percent % (Line 1/Line 2)	95.65%	-0.78%	94.87%
(4) EPSDT Claims	1,161,551	0	1,161,551
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,111,024	(9,100)	1,101,924
(6) Cost Settled Baseline for EPSDT	107,054	0	107,054
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,003,970	(9,100)	994,870
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	487,528	(4,420)	483,109
(8a) FY 2001-02 EPSDT settlement	451,525	0	451,525
(8b) Annual Local Growth (L. 8 - 8a)	36,003	(4,419)	31,584
(9) County Match 10% of Local Growth (8b x 10%)	3,600	(442)	3,158
(10) Net cost settlement amount (L. 8 - 9)	483,928	(3,977)	479,951
(11) SGF Distribution (Settled and Audited)	483,928	0	483,928
(12) SGF Due (State)	0	(3,977)	(3,977)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (13) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TUOLUMNE COUNTY				00055	3	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
1	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 1,479,040	\$ \$ (6,540)	\$ 1,472,500
2	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	93,100	\$ (41,179)	51,921
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 1,572,140</u>	<u>(47,719)</u>	<u>\$ 1,524,421</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
3	Sch. 4	10	3	TOTAL EPSDT SGF	\$ 483,928	\$ (3,977)	\$ 479,951
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: TUOLUMNE
County Code: 55

Legal Entity: TUOLUMNE COUNTY		A	B	C
Legal Entity Number: 00055		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures		72,490	72,490
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments		72,490	72,490
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			72,490
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			72,490
19	Total Costs - Lines 9 through 18			72,490

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: TUOLUMNE
County Code: 55

Legal Entity: TUOLUMNE COUNTY		A
Legal Entity Number: 00055		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	72,490
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	72,490
9	Total - Lines 2 through 8	72,490

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: TUOLUMNE		CR						
County Code: 55								
Legal Entity: TUOLUMNE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00055		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			30					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		3,625					
3	Gross Cost	72,490	72,490					
4	Cost per Unit		20.00					
5	Non-Medi-Cal Units (Same as Line 2)		3,625					
6	Non-Medi-Cal Costs (Same as Line 3)	72,490	72,490					